

"Sec. 6.2. *Town Tax Collector.* The Town Board may appoint a Tax Collector to collect all taxes, licenses, fees and other monies belonging to the Town subject to the provisions of this Charter and the ordinances of the Town, and he shall diligently comply with and enforce all the general laws of North Carolina relating to the collection, sale, and foreclosure of taxes by municipalities.

"Sec. 6.3. *Town Accountant.* The Town Board may appoint a Town Accountant to perform the duties of the Accountant as required by the Municipal Fiscal Control Act.

"Sec. 6.4. *Consolidation of Functions.* The Town Board may, in its discretion, consolidate the functions of any two or more of the positions of Town Clerk, Town Tax Collector, and Town Accountant, or may assign the functions of any one or more of these positions to the holder or holders of any other of these positions. The Board may also, in its discretion, designate a single employee to perform all or any part of the functions of any of the named positions, in lieu of appointing several persons to perform the same.

"Sec. 6.5. *Other Employees.* The Town Board may create and fill by appointment such other positions as it deems advisable to insure the efficient administration of the Town's affairs, and may, in its discretion, appoint a person to supervise all Town departments and may delegate to such person the power of appointment and removal of department heads and employees, other than the Town Attorney.

#### "ARTICLE VII. FINANCE

"Sec. 7.1. *Custody of Town Money.* All monies received by the Town for and in connection with the business of the Town government shall be paid promptly into the Town depository. Such institution shall be designated by the Town Board in accordance with such regulations and subject to such requirements as to security for deposits and interest thereon as may be established by the General Statutes of North Carolina. All interest on monies belonging to the Town shall accrue to the benefit of the Town. All monies belonging to the Town shall be disbursed only in accordance with the provisions of the Municipal Fiscal Control Act.

"Sec. 7.2. *Issuance of Bonds.* The Town may issue bonds for the purposes and in the manner prescribed by the General Statutes of North Carolina relating to the issuance of bonds by municipalities.

"Sec. 7.3. *Purchases and Contracts.* Purchases of apparatus, supplies, materials, and equipment, and contracts for construction or repair work, shall be made in accordance with the General Statutes of North Carolina relating thereto.

"Sec. 7.4. *Independent audit.* As soon as practicable after the close of each fiscal year, an independent audit shall be made of all books and accounts of the Town government by a certified public accountant or a qualified public accountant registered under Chapter 93 of the General Statutes of North Carolina, who shall have no personal interest directly or indirectly in the affairs of the Town or of any of its officers. The Town Board shall select the public accountant, and the results of such audit shall be made available for inspection by any interested citizen of the Town, and may be published if so ordered by the Town Board.

"Sec. 7.5. *Taxation.* The territory within the corporate limits, and its citizens and property, shall be subject to municipal taxes levied by the Town for the fiscal year 1972-73 and subsequent years. The Town may obtain from Moore County, and the Moore County Tax Supervisor shall provide upon request, a record of property within the corporate limits which was listed for taxation as of January 1, 1972.